

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS		Fund: 8036a PAGE 1 Renumbered From:
<u>Legal Title</u> California Colorectal Cancer Prevention Fund		
<u>Legal Citation/Authority</u> Chapter 697, Statutes of 2005 (AB 819) Revenue and Taxation Code section 18847.1		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary Funds/Trust and Agency Funds - Other		<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non Federal
<u>Purpose</u> This fund was created to deposit voluntary contributions made by taxpayers in excess of their tax liability to be allocated as follows: <ol style="list-style-type: none"> 1) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article. 2) To the State Department of Health Services for making grants to foundations that qualify as exempt organizations under Section 501 (c) (3) of the Internal Revenue Code and whose mission is the prevention and early detection of colorectal cancer. <ul style="list-style-type: none"> • Grants will contribute toward the expansion of community-based colorectal cancer education and culturally sensitive and appropriate prevention activities targeted towards communities that are disproportionately at risk or afflicted by colorectal cancer. • No funds will be released by the State Department of Health Services until a grantee demonstrates project readiness to the department's satisfaction. 		
<u>Administering Agency/Organization Code</u> Franchise Tax Board/Org 1730		
<u>Major Revenue Source</u> Contributions made by taxpayers in excess of their tax liability.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> The money in this fund is available upon appropriation by the Legislature for allocation as indicated in Section 18847.2.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund.		

Comments/Historical Information

Pursuant to Section 18847.3, except as otherwise provided in subdivision (b), this article will remain in effect only until January 1 of the fifth taxable year following the first appearance of the California Colorectal Cancer Prevention Fund on the tax return, and as of that date is repealed, unless a later enacted statute, that is enacted before the applicable date, deletes or extends that date.

Repealed January 1, 2011, pursuant to Revenue and Taxation Code section 18847.3(a).